General Assembly

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Fifty-fifth session
Agenda item 115

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/55/689/Add.1)*]

55/220. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Recalling its resolution 55/220 A of 23 December 2000,

Having considered the note by the Secretary-General transmitting the comments of the Board of Auditors concerning action taken by the United Nations Development Programme, the United Nations Population Fund and the Fund of the United Nations International Drug Control Programme towards removing the reasons that led to the qualified audit opinion on their financial statements for the biennium ended 31 December 1999,[2]

Having also considered the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

1. *Takes note* of the comments of the Board of Auditors contained in the note by the Secretary-General;[2]

2. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[3]

3. *Accepts* the financial reports and audited financial statements and the reports and qualified audit opinions of the Board of Auditors regarding the United Nations Development Programme,[4] the United Nations Population Fund[5] and the Fund of the United Nations International Drug Control Programme[6] for the biennium ended 31 December 1999;

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[1] Consequently, resolution 55/220, in section VI of the *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 49* (A/55/49), vol. I, becomes resolution 55/220 A.
[2] A/55/820.
[3] A/55/836.
[4] See *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5A* (A/55/5/Add.1).
[5] Ibid., *Supplement No. 5G* (A/55/5/Add.7).
[6] Ibid., *Supplement No. 5I* (A/55/5/Add.9).

4. *Requests* the United Nations Development Programme, the United Nations Population Fund and the Fund of the United Nations International Drug Control Programme to adhere to the plans they submitted to the Board of Auditors to correct the deficiencies which led to the qualified audit opinions of the financial statements for the biennium ended 31 December 1999 and to take all the necessary steps to prevent such shortcomings from occurring again.

98th plenary meeting
12 April 2001